General Assembly

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Sixty-eighth session
Agenda item 131

Resolution adopted by the General Assembly on 4 December 2013

[*on the report of the Fifth Committee (A/68/610)*]

68/19. Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Recalling its resolution 52/212 B of 31 March 1998 and its decision 57/573 of 20 December 2002,

Recalling also its resolutions 67/235 A of 24 December 2012 and 67/235 B of 28 June 2013,

Having considered, for the period ended 31 December 2012, the financial reports and audited financial statements and the reports and audit opinions of the Board of Auditors on the United Nations Development Programme,[1] the United Nations Capital Development Fund,[2] the United Nations Children's Fund,[3] the United Nations Relief and Works Agency for Palestine Refugees in the Near East,[4] the voluntary funds administered by the United Nations High Commissioner for Refugees,[5] the United Nations Population Fund,[6] the United Nations Office for Project Services,[7] the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women),[8] the note by the Secretary-General transmitting the report of the Board of Auditors on the implementation of its recommendations relating to the biennium 2010–2011,[9] the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations funds and programmes for the

[1] *Official Records of the General Assembly, Sixty-eighth Session, Supplement No. 5A* (A/68/5/Add.1).
[2] Ibid., *Supplement No. 5N* and corrigendum (A/68/5/Add.14 and Corr.1).
[3] Ibid., *Supplement No. 5B* (A/68/5/Add.2).
[4] Ibid., *Supplement No. 5C* (A/68/5/Add.3).
[5] Ibid., *Supplement No. 5E* (A/68/5/Add.5).
[6] Ibid., *Supplement No. 5G* (A/68/5/Add.7).
[7] Ibid., *Supplement No. 5J* and corrigendum (A/68/5/Add.10 and Corr.1).
[8] Ibid., *Supplement No. 5M* and corrigenda (A/68/5/Add.13 and Corr.1 and 2).
[9] A/68/163.

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financial period ended 31 December 2012 [10] and the report of the Advisory Committee on Administrative and Budgetary Questions,[11]

1. *Accepts* the financial reports and audited financial statements and the reports and audit opinions of the Board of Auditors for the above-mentioned organizations;[1-8]

2. *Approves* the recommendations and conclusions contained in the reports of the Board of Auditors;

3. *Endorses* the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[11]

4. *Reaffirms* that the Board of Auditors shall be completely independent and solely responsible for the conduct of audits;

5. *Commends* the Board of Auditors for the continued high quality of its reports and the streamlined format thereof;

6. *Takes note* of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations funds and programmes for the financial period ended 31 December 2012;[10]

7. *Welcomes* the progress made in the implementation of the International Public Sector Accounting Standards by the eight additional entities audited for the year ended 31 December 2012, and in this regard requests the Secretary-General, in his capacity as Chair of the United Nations System Chief Executives Board for Coordination, to facilitate the dissemination of lessons learned and best practices from this implementation to other entities where the implementation of the Standards remains under way;

8. *Requests* the Secretary-General, in his capacity as Chair of the Chief Executives Board for Coordination, to invite the heads of the entities to continue to address underlying challenges related to the implementation of the International Public Sector Accounting Standards, including those related to inventory;

9. *Emphasizes* that the full implementation of the International Public Sector Accounting Standards is a tool for establishing better accountability and financial management, and requests the Secretary-General, in his capacity as Chair of the Chief Executives Board for Coordination, to encourage the heads of the entities to ensure the arrangements necessary to realize the maximum benefits of the implementation of the Standards and to report thereon to the General Assembly at its sixty-ninth session in the context of the progress report on the Standards;

10. *Notes* that, in the context of the International Public Sector Accounting Standards, the Board of Auditors will be issuing on an annual basis a combined report containing a concise summary of principal findings and conclusions and the status of the implementation of recommendations;

11. *Reiterates* the need to strengthen administrative and institutional measures to address the root causes of recurring issues and to minimize the ageing of the previous recommendations of the Board of Auditors;

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[10] A/68/350.

[11] A/68/381.

12. *Requests* the Secretary-General, in his capacity as Chair of the Chief Executives Board for Coordination, to invite the executive heads of the funds and programmes of the United Nations to consider, where they have not done so, exploring web-based follow-up systems, in line with lessons learned and best practices, to track the recommendations of the Board of Auditors, including the updated status of their acceptance, implementation and impact;

13. *Reiterates its request* to the Secretary-General and the executive heads of the funds and programmes of the United Nations to ensure full implementation of the recommendations of the Board of Auditors and the related recommendations of the Advisory Committee in a prompt and timely manner, to continue to hold programme managers accountable for the non-implementation of recommendations and to effectively address the root causes of the problems highlighted by the Board;

14. *Reiterates its request* to the Secretary-General to provide in his reports on the implementation of the recommendations of the Board of Auditors a full explanation for the delays in the implementation of the recommendations of the Board, in particular those recommendations not yet fully implemented that are two or more years old;

15. *Also reiterates its request* to the Secretary-General to indicate in future reports an expected time frame for the implementation of the recommendations of the Board of Auditors, as well as the priorities for their implementation and the office holders to be held accountable;

16. *Recalls* paragraphs 7 and 8 of the report of the Advisory Committee, notes with deep concern the recurrence of cross-cutting and systemic risks identified by the Board of Auditors, and in this regard requests the Secretary-General, in his capacity as Chair of the Chief Executives Board for Coordination, to invite the heads of the United Nations entities to take corrective actions on cross-cutting issues and to implement, as a priority, all the related recommendations of both the Board of Auditors and the Advisory Committee;

17. *Requests* the Advisory Committee to request the Board of Auditors to continue to report on these cross-entity issues in its future reports;

18. *Recalls* paragraph 25 of the report of the Advisory Committee, and requests the Secretary-General, in his capacity as Chair of the Chief Executives Board for Coordination, to invite the head of the United Nations Children's Fund to enhance oversight of the implementation of the cooperation agreements between the Fund and the National Committees and to consider the need for reviewing the cooperation agreements, where appropriate;

19. *Also recalls* paragraph 29 of the report of the Advisory Committee, welcomes the efforts undertaken by the United Nations Relief and Works Agency for Palestine Refugees in the Near East to increase and broaden its donor base, and in this regard supports additional efforts to ensure that the financial health of the Agency is sustained over time.

59th plenary meeting
4 December 2013